

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 16631
[Redacted])	
Petitioners.)	AMENDED DECISION
)	
_____)	

On October 8, 2002, the Tax Discovery Bureau of the Idaho State Tax Commission (Bureau) issued a Notice of Deficiency Determination to [Redacted] (taxpayers), proposing income taxes, penalties, and interest for 1994 through 1999 in the total amount of \$14,571.

The taxpayers filed a timely protest and submitted additional information. The Tax Commission issued a decision dated March 21, 2003 that modified the Notice of Deficiency Determination for the years 1994 and 1998. However, because no information was furnished for 1995, 1996, 1997, and 1999, the Bureau's determination of tax, penalty, and interest for those years was upheld.

The taxpayers have come forward with clarifying information regarding their dependent children that changes the decision for the years 1995 through 1997 and 1999. Therefore, the Tax Commission modifies and amends its determination of tax, penalty, and interest due for those years. The amounts shown for the years 1994 and 1998 remain unchanged from the amounts shown in the decision issued on March 21, 2003.

WHEREFORE, the decision dated March 21, 2003, is hereby AMENDED, and, as so amended, is APPROVED, AFFIRMED, AND MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the taxpayers pay the following tax, penalty, and interest:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
1994	\$ 56	\$10	\$35	\$ 101
1995	945	236	598	1,779
1996	1,261	315	583	2,159
1997	1,022	256	384	1,662
1998	0	0	0	0
1999	1,832	458	413	<u>2,703</u>
			TOTAL	<u>\$8,404</u>

Interest is computed through May 15, 2003.

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of taxpayers' right to appeal this decision is enclosed with this decision.

DATED this ____ day of _____, 2003.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that I have on this ____ day of _____, 2003, served a copy of the within and foregoing DECISION by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[Redacted]

[Redacted]

[Redacted]